
1 Who Must Pay Estimated Tax

Every retailer required to file a Communications Services Tax return must also make estimated tax payments if their monthly liability exceeds \$10,000.

4 Payment of Estimated Tax

Payments are to equal 90% of the retailer's actual tax collections for the same calendar month of the preceding year or, if no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

2 Where to Mail Payments

Mail estimated tax payments to:

NH Dept of Revenue Administration
Document Processing Division
PO Box 2035
Concord NH 03302-2035

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

3 When to Make Payments

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day. Make sufficient photocopies of estimate form prior to filing with the Department.

6 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to:
Audit Division
PO Box 457, Concord, NH 03302-0457.
Telephone (603) 271-3400.
Hearing or speech impaired individuals may call
TDD Access: Relay NH 1-800-735-2964



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED COMMUNICATIONS SERVICES TAX

Make copies for monthly filing.

For the month of _____
Month Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION
MAIL DOCUMENT PROCESSING DIVISION
TO: PO BOX 2035
CONCORD NH 03302-2035

1 Total Estimated Tax For the Month	\$	
2 Amount of Credit	\$	
3 Amount of this Payment	\$	

Make check payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-135-ES
Rev. 11/04

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